

OPINION
65-437 (May 19)

May 19, 1965 (OPINION)

Mr. J.B. Graham, State's Attorney

Dickey County

RE: Townships - Officers - Treasurer and Assessor

This is in reply to your letter of 11 May 1965, requesting a written opinion from this office on whether or not a township treasurer can also be elected township assessor.

You state that in glancing through the laws you cannot see where there would be any conflict between a township treasurer and a township assessor being both one and the same person.

We recognize that while the township form of government may well be one of the cornerstones of our entire governmental system, at the present time due to decreasing rural population and similar factors, it may be vanishing as an important factor in same. The statutes, (see section 58-05-02 of the North Dakota Century Code), do provide that the elected officers of a civil township shall include "one assessor" and "one treasurer" and we do believe that both assessor and treasurer do have important and separate functions to perform. The treasurer, particularly as custodian of the township funds, does have a weighty responsibility, and does countersign the township warrants inserting the name of the depository. The situation might be at least unusual whereby he would so countersign such warrants not only for his own salary as treasurer but also an additional warrant for his salary as township treasurer.

However, we must agree with your thoughts on this matter, to wit, there is no statutory prohibition of one person holding both positions, there is no conflict in duties, nor is the one office subordinate to the other. It is therefore our conclusion that there is no incompatibility between the two offices and one person may hold both offices, although we would recommend where possible that the offices be held by separate individuals.

HELGI JOHANNESON

Attorney General